

# SIKKIM

## GOVERNMENT



## GAZETTE

### EXTRAORDINARY PUBLISHED BY AUTHORITY

Gangtok

Monday 04<sup>th</sup> December, 2023

No. 493

GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK

No. 47/2023-GST/SIKKIM

Date: 25<sup>th</sup> September, 2023

#### NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance Department No. 30/2023-State Tax, dated the 31<sup>st</sup> July, 2023, namely:-

In the said notification, after the words " hereby notifies the following special procedure to be followed" the words and figures "with effect from 1<sup>st</sup> day of January 2024" shall be inserted and shall be deemed to have been inserted with effect from the 31<sup>st</sup> July 2023.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department

